



5929 Balcones Drive, Suite 200
Austin, TX 78731-4280
Phone: 512.343.2544
Fax: 512.343.0119

REDACTED – FOR PUBLIC INSPECTION

VIA ECFS

June 26, 2014

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, D.C. 20554

RE: **REQUEST FOR CONFIDENTIAL TREATMENT** – *Connect America Fund*, WC Docket No. 10-90;
Lifeline and Link Up Reform and Modernization, WC Docket No. 11-42

Request that Information Submitted to the Commission be Withheld from Public Inspection Pursuant to 47 C.F.R. §0.459 and 5 U.S.C. §552(b)(4): Five-Year Service Quality Improvement Plan included in FCC Form 481

Confidential Financial Information – Subject to Protective Order in WC Docket Nos. 10-90, 07-135, 05-337, 03-109, CC Docket Nos. 01-92, 96-45, GN Docket No. 09-51, WT Docket No. 10-208, Before the Federal Communications Commission

Dear Ms. Dortch:

In accordance with the annual reporting requirements of 47 C.F.R. §§54.313 and 54.422, West Plains Telecommunications, Inc. (the Company), Study Area Code 442071, is submitting a completed FCC Form 481 to the Commission via its Electronic Comment Filing System (ECFS) in WC Docket Nos. 10-90 and 11-42. The Company, by its authorized representative, hereby requests confidential treatment of two attachments to its FCC Form 481: (1) the five-year service quality improvement plan and (2) the financial annual report, both of which were redacted in the ECFS submission. The request for confidential treatment of the five-year plan is being made pursuant to section 0.459 of the Commission's rules and Exemption 4 of the Freedom of Information Act (FOIA). The request for confidential treatment of the financial annual report is being made pursuant to the FCC's November 16, 2012 *Protective Order* in WC Docket No. 10-90 *et al.* These attachments contain competitively sensitive data that West Plains Telecommunications, Inc. maintains as confidential and does not normally make available to the public. Release of this information would have a substantial negative impact on the Company.

Ms. Marlene H. Dortch
June 26, 2014
Page 2 of 5

Five-Year Service Quality Improvement Plan

Pursuant to section 0.459 of the Commission's rules and Exemption 4 of FOIA, West Plains Telecommunications, Inc. requests that the text and data extracted from its five-year service quality improvement plan be withheld from public inspection because it contains competitively sensitive commercial and financial information that the Company keeps confidential. Public availability of this information would have a substantial negative impact on the Company.

In accordance with section 0.459 of the Commission's rules, the following information is provided in support of this request:

(1) Identification of the specific information for which confidential treatment is sought:

Attachment to Line 112 of FCC Form 481 – Five-Year Service Quality Improvement Plan. Specifically, confidential treatment is sought for all information in the five-year plan related to the Company's access line counts, existing broadband capabilities, and its network investment plans through 2019 that will improve service quality for its customers.

(2) Identification of the Commission proceeding in which the information was submitted or a description of the circumstances giving rise to the submission:

The information was submitted in WC Docket Nos. 10-90 and 11-42 as an attachment to FCC Form 481- the Carrier Annual Reporting Data Collection Form. Section 100 of FCC Form 481 requires incumbent local exchange carriers receiving high cost support to attach a five-year service quality improvement plan, pursuant to 47 C.F.R. §§54.202(a)(1)(ii) and 54.313(a)(1).

(3) Explanation of the degree to which the information is commercial or financial, or contains a trade secret or is privileged:

The five-year service quality improvement plan contains granular information on the Company's access line counts and existing broadband capabilities as well as detailed plans for financial investments in its network through 2019 to improve service to subscribers. This is closely guarded, privileged information that the Company does not make publicly available.

Ms. Marlene H. Dortch
June 26, 2014
Page 3 of 5

- (4) Explanation of the degree to which the information concerns a service that is subject to competition:

Broadband is subject to increasing competition in the areas served by rural, rate-of-return incumbent local exchange carriers (RLECs). Virtually all RLECs face competition from one or more wireless Internet service providers. Most RLECs also face competition from at least one other wireline broadband provider such as a larger cable company, who will typically seek to “cherry pick” the lower cost portions of the study area. In addition, all RLECs face competition throughout their territories from satellite broadband providers.

- (5) Explanation of how disclosure of the information could result in substantial competitive harm:

Disclosure of the information contained in the five-year plan would provide competitors with detailed, granular information regarding the Company’s access line count, its existing broadband capabilities, and its strategic plans for network investments. This would give competitors invaluable confidential information with which to develop their own strategies for investing in the service area, thereby bringing substantial competitive harm to the Company.

- (6) Identification of any measures taken by the submitting party to prevent unauthorized disclosure:

The Company has continually treated the extracted information in its five-year plan as confidential and carefully controls the information to protect it from competitors. Access to the information is limited to employees that require it and to non-employees with confidentiality obligations such as lenders, consultants, auditors, and attorneys. In addition, when such information is required to be submitted to a state regulatory authority it has been filed as confidential information, not available to the public.

- (7) Identification of whether the information is available to the public and the extent of any previous disclosure of the information to third parties:

The redacted information in the five-year plan is not available to the public, and third party access is limited as described in (6) above.

- (8) Justification of the period during which the submitting party asserts that material should not be available for public disclosure:

The Company requests that the extracted information be withheld from public inspection indefinitely. Although the information reflects the Company’s service improvement plans for a five year period, it would provide a very useful baseline for competitors for several years beyond that period.

Ms. Marlene H. Dortch
June 26, 2014
Page 4 of 5

- (9) Any other information that the party seeking confidential information treatment believes may be useful in assessing whether its request for confidentiality should be granted:

Exemption 4 of FOIA shields from public disclosure commercial or financial information obtained from a person that is privileged or confidential. Based on the responses provided above, the information in question satisfies this test.

Financial Annual Report

Section 3005 of FCC Form 481 requires a privately-held rate-of-return carrier receiving high cost support to attach a full and complete annual report of the Company's financial condition and operations pursuant to 47 C.F.R. §54.313(f)(2). West Plains Telecommunications, Inc. seeks confidential treatment of its financial annual report pursuant to the November 16, 2012 *Protective Order* in WC Docket No. 10-90, *et al.*¹ The *Protective Order* specifically covers information filed pursuant to 47 C.F.R. §54.313(f)(2).

West Plains Telecommunications, Inc. is providing to the Office of the Secretary, under seal, this cover letter and the Form 481 filing which includes the confidential information that is being requested to be withheld from public inspection.

Each page of the five-year service quality improvement plan confidential submission bears the legend, "CONFIDENTIAL – NOT FOR PUBLIC DISCLOSURE."

Each page of the financial annual report confidential submission bears the legend, "CONFIDENTIAL FINANCIAL INFORMATION – SUBJECT TO PROTECTIVE ORDER IN WC DOCKET NOS. 10-90, 07-135, 05-337, 03-109, CC DOCKET NOS. 01-92, 96-45, GN DOCKET NO. 09-51, WT DOCKET NO. 10-208, BEFORE THE FEDERAL COMMUNICATIONS COMMISSION."

Two copies of the Form 481 filing in redacted form and an accompanying cover letter are also being provided with the confidential filing. Each page of the redacted filing and accompanying cover letter is marked "REDACTED – FOR PUBLIC INSPECTION."

Two copies of this cover letter and the Form 481 filing with the confidential information are also being delivered to Mr. Charles Tyler, Telecommunications Access Policy Division, Wireline Competition Bureau.

The confidential information has also been submitted to the Universal Service Administrative Company through its E-File system as an attachment to the FCC Form 481.

¹ *Connect America Fund et al.*, WC Docket No. 10-90 *et al.*, Protective Order, DA 12-1857 (rel. Nov. 16, 2012).

Ms. Marlene H. Dortch
June 26, 2014
Page 5 of 5

This cover letter includes no confidential information and the text is the same in both the non-redacted and redacted versions except for the confidentiality markings.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Deb Morgan". The signature is written in a cursive, flowing style.

Deb Morgan
Authorized Representative for
West Plains Telecommunications, Inc.

DM/pjf

Enclosures

cc: Mr. Charles Tyler, Telecommunications Access Policy Division, Wireline Competition Bureau,
Federal Communications Commission, (2 hardcopies of non-redacted submission)

Mr. Sandy Vandevender, West Plains Telecommunications, Inc.

**FCC Form 481 - Carrier Annual Reporting
Data Collection Form**

 FCC Form 481
 OMB Control No. 3060-0986/OMB Control No. 3060-0819
 July 2013

<010> Study Area Code	442071
<015> Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020> Program Year	2015
<030> Contact Name: Person USAC should contact with questions about this data	Patti Kent
<035> Contact Telephone Number: Number of the person identified in data line <030>	8062725533 ext.
<039> Contact Email Address: Email of the person identified in data line <030>	pattik@fivearea.com

ANNUAL REPORTING FOR ALL CARRIERS		54.313 Completion Required	54.422 Completion Required
(check box when complete)			
<100> Service Quality Improvement Reporting	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<200> Outage Reporting (voice)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<210> <input checked="" type="checkbox"/> <-- check box if no outages to report		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<300> Unfulfilled Service Requests (voice)	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<310> Detail on Attempts (voice)	<div style="border: 1px solid black; height: 40px; width: 100%;"></div> (attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<320> Unfulfilled Service Requests (broadband)	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<330> Detail on Attempts (broadband)	<div style="border: 1px solid black; height: 40px; width: 100%;"></div> (attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<400> Number of Complaints per 1,000 customers (voice)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<410> Fixed	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<420> Mobile		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<430> Number of Complaints per 1,000 customers (broadband)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<440> Fixed	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<450> Mobile	0.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<500> Service Quality Standards & Consumer Protection Rules Compliance	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<510> <div style="border: 1px solid black; padding: 2px;">442071tx510.pdf</div>	(attached descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<600> Functionality in Emergency Situations	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<610> <div style="border: 1px solid black; padding: 2px;">442071tx610.pdf</div>	(attached descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<700> Company Price Offerings (voice)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<710> Company Price Offerings (broadband)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<800> Operating Companies and Affiliates	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<900> Tribal Land Offerings (Y/N)? <input type="radio"/> <input checked="" type="radio"/>	(if yes, complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1000> Voice Services Rate Comparability	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1010> <div style="border: 1px solid black; padding: 2px;">442071tx1010.pdf</div>	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1100> Terrestrial Backhaul (Y/N)? <input checked="" type="radio"/> <input type="radio"/>	(if not, check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1110>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1200> Terms and Condition for Lifeline Customers	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Price Cap Carriers, Proceed to Price Cap Additional Documentation Worksheet

Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

<2000>	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<2005>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Rate of Return Carriers, Proceed to ROR Additional Documentation Worksheet

<3000>	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<3005>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(100) Service Quality Improvement Reporting Data Collection Form		FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
---	--	--

<010>	Study Area Code	442071
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020>	Program Year	2015
<030>	Contact Name - Person USAC should contact regarding this data	
	Patti Kent	
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com
<110>	Has your company received its ETC certification from the FCC?	<input type="radio"/> (yes / no) <input checked="" type="radio"/>
<111>	If your answer to Line <110> is yes, do you have an existing "5 year plan" filed with the FCC?	<input type="radio"/> (yes / no) <input type="radio"/>

If your answer to Line <111> is yes, then you are required to file a progress report, on line <112> delineating the status of your company's existing § 54.202(a) "5 year plan" on file with the FCC, as it relates to your provision of voice telephony service.

<112> Attach Five-Year Service Quality Improvement Plan or, in subsequent years, your annual progress report filed pursuant to 47 C.F.R. § 54.313(a)(1). If your company is a CETC which only receives frozen support, your progress report is only required to address voice telephony service.



Name of Attached Document

Please check these boxes below to confirm that the attached document(s), on line 112, contains a progress report on its five-year service quality improvement plan pursuant to § 54.202(a). The information shall be submitted at the wire center level or census block as appropriate.

<113>	Maps detailing progress towards meeting plan targets
<114>	Report how much universal service (USF) support was received
<115>	How (USF) was used to improve service quality
<116>	How (USF) was used to improve service coverage
<117>	How (USF) was used to improve service capacity
<118>	Provide an explanation of network improvement targets not met in the prior calendar year.

[illegible]

(900) Tribal Lands Reporting Data Collection Form		FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013	
--	--	--	--

<010>	Study Area Code	442071
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020>	Program Year	2015
<030>	Contact Name - Person USAC should contact regarding this data	Patti Kent
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com

<910>	Tribal Land(s) on which ETC Serves
-------	------------------------------------

<920>	Tribal Government Engagement Obligation
-------	---

Name of Attached Document

If your company serves Tribal lands, please select (Yes, No, NA) for each these boxes to confirm the status described on the attached document(s), on line 920, demonstrates coordination with the Tribal government pursuant to § 54.313(a)(9) includes:

- <921> Needs assessment and deployment planning with a focus on Tribal community anchor institutions.
- <922> Feasibility and sustainability planning;
- <923> Marketing services in a culturally sensitive manner;
- <924> Compliance with Rights of way processes
- <925> Compliance with Land Use permitting requirements
- <926> Compliance with Facilities Siting rules
- <927> Compliance with Environmental Review processes
- <928> Compliance with Cultural Preservation review processes
- <929> Compliance with Tribal Business and Licensing requirements.

Select (Yes, No, NA)

(1100) No Terrestrial Backhaul Reporting

Data Collection Form

FCC Form 481

OMB Control No. 3060-0986/OMB Control No. 3060-0819

July 2013

<010>	Study Area Code	442071
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020>	Program Year	2015
<030>	Contact Name - Person USAC should contact regarding this data	Patti Kent
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com

☐

<1120> Please check this box to confirm no terrestrial backhaul options exist within the supported area pursuant to § 54.313(G)

☐

<1130> Please check this box to confirm the reporting carrier offers broadband service of at least 1 Mbps downstream and 256 kbps upstream within the supported area pursuant to § 54.313(G)

(1200) Terms and Condition for Lifeline Customers		FCC Form 481
Lifeline		OMB Control No. 3060-0986/OMB Control No. 3060-0819
Data Collection Form		July 2013

<010>	Study Area Code	442071
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020>	Program Year	2015
<030>	Contact Name - Person USAC should contact regarding this data	Patti Kent
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com

<1210>	Terms & Conditions of Voice Telephony Lifeline Plans	<div>442071tx1210.pdf</div> <div>Name of Attached Document</div>
<1220>	Link to Public Website	HTTP

"Please check these boxes below to confirm that the attached document(s), on line 1210, or the website listed, on line 1220, contains the required information pursuant to § 54.422(a)(2) annual reporting for ETCs receiving low-income support, carriers must annually report:

<1221>	Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers,	<input checked="" type="checkbox"/>
<1222>	Details on the number of minutes provided as part of the plan,	<input checked="" type="checkbox"/>
<1223>	Additional charges for toll calls, and rates for each such plan.	<input checked="" type="checkbox"/>

(2000) Price Cap Carrier Additional Documentation Data Collection Form <i>Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers</i>	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
---	--

<010>	Study Area Code	442071	
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC..	
<020>	Program Year	2015	
<030>	Contact Name - Person USAC should contact regarding this data	Patti Kent	
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533	ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattikent@fivearea.com	

CHECK the boxes below to note compliance as a recipient of Incremental Connect America Phase I support, frozen High Cost support, High Cost support to offset access charge reductions, and Connect America Phase II support as set forth in 47 CFR § 54.313(b),(c),(d),(e) the information reported on this form and in the documents attached below is accurate.

Incremental Connect America Phase I reporting	
<2010> 2nd Year Certification {47 CFR § 54.313(b)(1)}	<input type="checkbox"/>
<2011> 3rd Year Certification {47 CFR § 54.313(b)(2)}	<input type="checkbox"/>

Price Cap Carrier Receiving Frozen Support Certification {47 CFR § 54.312(a)}	
<2012> 2013 Frozen Support Certification	<input type="checkbox"/>
<2013> 2014 Frozen Support Certification	<input type="checkbox"/>
<2014> 2015 Frozen Support Certification	<input type="checkbox"/>
<2015> 2016 and future Frozen Support Certification	<input type="checkbox"/>

Price Cap Carrier Connect America ICC Support {47 CFR § 54.313(d)}	
<2016> Certification Support Used to Build Broadband	<input type="checkbox"/>

Connect America Phase II Reporting {47 CFR § 54.313(e)}	
<2017> 3rd year Broadband Service Certification	<input type="checkbox"/>
<2018> 5th year Broadband Service Certification	<input type="checkbox"/>
<2019> Interim Progress Certification	<input type="checkbox"/>

<2020> Please check the box to confirm that the attached document(s), on line 2021, contains the required information pursuant to § 54.313 (e)(3)(iii), as a recipient of CAF Phase II support shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.

<2021> Interim Progress Community Anchor Institutions

Name of Attached Document Listing Required Information

(3000) Rate Of Return Carrier Additional Documentation

Data Collection Form

FCC Form 481

OMB Control No. 3060-0986/OMB Control No. 3060-0819

July 2013

<010>	Study Area Code	442071
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS, INC.
<020>	Program Year	2015
<030>	Contact Name - Person USAC should contact regarding this data	Patti Kent
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com

CHECK the boxes below to note compliance on its five year service quality plan (pursuant to 47 CFR § 54.202(a)) and, for privately held carriers, ensuring compliance with the financial reporting requirements set forth in 47 CFR § 54.313(f)(2). I further certify that the information reported on this form and in the documents attached below is accurate.

(3010)

Progress Report on 5 Year Plan

Milestone Certification (47 CFR § 54.313(f)(1)(ii))

Name of Attached Document Listing Required Information

(3011)

Please check this box to confirm that the attached document(s), on line 3012 contains the required information pursuant to § 54.313 (f)(1)(ii), the carrier shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.

(3012)

Community Anchor Institutions (47 CFR § 54.313(f)(1)(iii))

Name of Attached Document Listing Required Information

(3013)

Is your company a Privately Held ROR Carrier (47 CFR § 54.313(f)(2))

(Yes/No)

(3014)

If yes, does your company file the RUS annual report

(Yes/No)

Please check these boxes to confirm that the attached document(s), on line 3017, contains the required information pursuant to § 54.313(f)(2) compliance requires:

(3015)

Electronic copy of their annual RUS reports (Operating Report for Telecommunications Borrowers)

(3016)

Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows

(3017)

If the response is yes on line 3014, attach your company's RUS annual report and all required documentation

Name of Attached Document Listing Required Information

(Yes/No)

(3018)

If the response is no on line 3014, Is your company audited?

(Yes/No)

If the response is yes on line 3018, please check the boxes below to confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains

(3019)

Either a copy of their audited financial statement; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications

(3020)

Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows

(3021)

Management letter issued by the independent certified public accountant that performed the company's financial audit.

If the response is no on line 3018, please check the boxes below to confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains:

(3022)

Copy of their financial statement which has been subject to review by an independent certified public accountant; or 2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers,

(3023)

Underlying information subjected to a review by an independent certified public accountant

(3024)

Underlying information subjected to an officer certification.

(3025)

Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows

(3026)

Attach the worksheet listing required information

Name of Attached Document Listing Required Information

442071tx3026.pdf

Certification - Reporting Carrier Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
---	--

<010>	Study Area Code	442071
<015>	Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020>	Program Year	2015
<030>	Contact Name - Person USAC should contact regarding this data	Patti Kent
<035>	Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039>	Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF THE REPORTING CARRIER IS FILING ANNUAL REPORTING ON ITS OWN BEHALF:

Certification of Officer as to the Accuracy of the Data Reported for the Annual Reporting for CAF or LI Recipients	
I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual reporting requirements for universal service support recipients; and, to the best of my knowledge, the information reported on this form and in any attachments is accurate.	
Name of Reporting Carrier:	
Signature of Authorized Officer:	Date
Printed name of Authorized Officer:	
Title or position of Authorized Officer:	
Telephone number of Authorized Officer:	
Study Area Code of Reporting Carrier:	Filing Due Date for this form:
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

Certification - Agent / Carrier Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
---	--

<010> Study Area Code	442071
<015> Study Area Name	WEST PLAINS TELECOMMUNICATIONS INC.
<020> Program Year	2015
<030> Contact Name - Person USAC should contact regarding this data	Patti Kent
<035> Contact Telephone Number - Number of person identified in data line <030>	8062725533 ext.
<039> Contact Email Address - Email Address of person identified in data line <030>	pattik@fivearea.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF AN AGENT IS FILING ANNUAL REPORTS ON THE CARRIER'S BEHALF:

Certification of Officer to Authorize an Agent to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier
I certify that (Name of Agent) _____ is authorized to submit the information reported on behalf of the reporting carrier. I also certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual data reporting requirements provided to the authorized agent; and, to the best of my knowledge, the reports and data provided to the authorized agent is accurate.
Name of Authorized Agent:
Name of Reporting Carrier: WEST PLAINS TELECOMMUNICATIONS INC.
Signature of Authorized Officer: CERTIFIED ONLINE Date:
Printed name of Authorized Officer:
Title or position of Authorized Officer:
Telephone number of Authorized Officer:
Study Area Code of Reporting Carrier: 442071 Filing Due Date for this form: 07/01/2014
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.

TO BE COMPLETED BY THE AUTHORIZED AGENT:

Certification of Agent Authorized to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier
I, as agent for the reporting carrier, certify that I am authorized to submit the annual reports for universal service support recipients on behalf of the reporting carrier; I have provided the data reported herein based on data provided by the reporting carrier; and, to the best of my knowledge, the information reported herein is accurate.
Name of Reporting Carrier: WEST PLAINS TELECOMMUNICATIONS INC.
Name of Authorized Agent or Employee of Agent: Deb Morgan
Signature of Authorized Agent or Employee of Agent: CERTIFIED ONLINE Date:
Printed name of Authorized Agent or Employee of Agent: Deb Morgan
Title or position of Authorized Agent or Employee of Agent: Manager Business Compliance
Telephone number of Authorized Agent or Employee of Agent: 5126527705 ext.
Study Area Code of Reporting Carrier: 442071 Filing Due Date for this form: 07/01/2014
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.

Attachments

Line 112 – FIVE-YEAR SERVICE QUALITY IMPROVEMENT PLANS

Attached are the five-year and a ten-year service quality improvement plans for Five Area Telephone Cooperative, Inc. and West Plains Telecommunications, Inc. ("Five Area " or "West Plains") pursuant to 47 C.F.R. § 54.202(a)(1)(ii) that requires an eligible telecommunications carrier (ETC) to describe proposed improvements or upgrades to the ETC's network throughout its service area. Tables 1 and 2 attached are the combined 5-Year and 10-Year Broadband Plans for Five Area Telephone Cooperative, Inc. and West Plains Telecommunications, Inc. as both ETCs serve subscribers in the same Study Area Code. Five Area and West Plains service areas include portions of Bailey, Castro, Cochran, Hockley, Lamb, Parmer and Sudan counties. Five Area owns and operates 6 exchanges and West Plains owns and operates 5 exchanges in West Texas.

Table 1, 5 Year Projection Plan will continue to add more infrastructure facilities throughout the service area in the exchanges Earth, Olton and Lariat as outlined on the Five Year Projection Plan. Table 2, Ten Year Projection Plan shows the current and future construction plans to place cable and fiber for Broadband service in rural communities that Five Area and West Plains serves in the exchanges of Earth, Olton, Springlake, Lariat, Bula, Maple, and Lehman.

Tables 1 and 2 show by exchange the construction timelines and the cost of investments for improving Broadband services to reach communities located in the exchanges that Five Area and West Plain serve. These service quality improvements are expected to provide subscribers that do not already receive 4:1 broadband-capable service the ability to receive speeds of 4:1 or greater, while also improving speeds for existing broadband-capable subscribers.

FIVE YEAR PROJECTION

2014 EARTH

DROP CONSTRUCTION
MAINLINE CONSTRUCTION
ELECTRONICS
TOTAL

Totals

30-Jun

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT

31-Dec

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT
TOTAL RETIREMENT

2015 EARTH

DROP CONSTRUCTION
MAINLINE CONSTRUCTION
ELECTRONICS
TOTAL

30-Jun

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT

31-Dec

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT
TOTAL RETIREMENT

2016 EARTH

DROP CONSTRUCTION
MAINLINE CONSTRUCTION
ELECTRONICS
TOTAL

30-Jun

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT

31-Dec

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT
TOTAL RETIREMENT

2017 OLTON

DROP CONSTRUCTION
MAINLINE CONSTRUCTION
ELECTRONICS
TOTAL

30-Jun

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT

31-Dec

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT
TOTAL RETIREMENT

2018 LARIAT

MAINLINE CONSTRUCTION
ELECTRONICS
TOTAL

[REDACTED]

30-Jun

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT

[REDACTED]

31-Dec

UNDERCONSTR
INSERVICE
TOTAL
RETIREMENT
TOTAL RETIREMENT

[REDACTED]

FIVE YEAR TOTALS

DROP CONSTRUCTION TOTAL
MAINLINE CONSTRUCTION TOTAL
ELECTRONICS TOTAL
OVERALL TOTAL
RETIREMENT TOTAL

TEN YEAR PROJECTION

TOTALS		30-Jun		31-Dec	
WPT-2014 EARTH	FTTP	[REDACTED]		[REDACTED]	
DROP CONSTRUCTION		[REDACTED]		[REDACTED]	
MAINLINE CONSTRUCTION		[REDACTED]		[REDACTED]	
ELECTRONICS		[REDACTED]		[REDACTED]	
TOTAL		[REDACTED]		[REDACTED]	
WPI-2015 EARTH		30-Jun		31-Dec	
DROP CONSTRUCTION	FTTP	[REDACTED]		[REDACTED]	
MAINLINE CONSTRUCTION		[REDACTED]		[REDACTED]	
ELECTRONICS		[REDACTED]		[REDACTED]	
TOTAL		[REDACTED]		[REDACTED]	
WPT-2016 EARTH		30-Jun		31-Dec	
DROP CONSTRUCTION	FTTP	[REDACTED]		[REDACTED]	
MAINLINE CONSTRUCTION		[REDACTED]		[REDACTED]	
ELECTRONICS		[REDACTED]		[REDACTED]	
TOTAL		[REDACTED]		[REDACTED]	
WPI-2017 OLION		30-Jun		31-Dec	
DROP CONSTRUCTION	FTTP	[REDACTED]		[REDACTED]	
MAINLINE CONSTRUCTION		[REDACTED]		[REDACTED]	
ELECTRONICS		[REDACTED]		[REDACTED]	
TOTAL		[REDACTED]		[REDACTED]	
WPI-2018 SPRINGLIKE		30-Jun		31-Dec	
MAINLINE CONSTRUCTION	FTTP	[REDACTED]		[REDACTED]	
ELECTRONICS		[REDACTED]		[REDACTED]	
TOTAL		[REDACTED]		[REDACTED]	
FATC-2019 LARIAL		30-Jun		31-Dec	
MAINLINE CONSTRUCTION	FTTP	[REDACTED]		[REDACTED]	
ELECTRONICS		[REDACTED]		[REDACTED]	
TOTAL		[REDACTED]		[REDACTED]	

FATC-2020 NDMIR		FIT NODE	30-Jun	31-Dec
MAINLINE CONSTRUCTION			UNDERCONSTRUCTION	UNDERCONSTRUCTION
ELECTRONICS			INSERVICE	INSERVICE
TOTAL			TOTAL	TOTAL
			RETIREMENT	RETIREMENT
				TOTAL RETIREMENT
FATC-2021 BULA		FIT NODE	30-Jun	31-Dec
MAINLINE CONSTRUCTION			UNDERCONSTRUCTION	UNDERCONSTRUCTION
ELECTRONICS			INSERVICE	INSERVICE
TOTAL			TOTAL	TOTAL
			RETIREMENT	RETIREMENT
				TOTAL RETIREMENT
FATC-2022 MAPLE		FIT NODE	30-Jun	31-Dec
MAINLINE CONSTRUCTION			UNDERCONSTRUCTION	UNDERCONSTRUCTION
ELECTRONICS			INSERVICE	INSERVICE
TOTAL			TOTAL	TOTAL
			RETIREMENT	RETIREMENT
				TOTAL RETIREMENT
FATC-2023 LEHMAN		FIT NODE	30-Jun	31-Dec
MAINLINE CONSTRUCTION			UNDERCONSTRUCTION	UNDERCONSTRUCTION
ELECTRONICS			INSERVICE	INSERVICE
TOTAL			TOTAL	TOTAL
			RETIREMENT	RETIREMENT
				TOTAL RETIREMENT
WPT-2024 OLTON		FTTP	30-Jun	31-Dec
DROP CONSTRUCTION			UNDERCONSTRUCTION	UNDERCONSTRUCTION
MAINLINE CONSTRUCTION			INSERVICE	INSERVICE
ELECTRONICS			TOTAL	TOTAL
TOTAL			RETIREMENT	RETIREMENT
				TOTAL RETIREMENT

FIVE YEAR TOTALS	
DROP CONSTRUCTION TOTAL	
MAINLINE CONSTRUCTION TOTAL	
ELECTRONICS TOTAL	
OVERALL TOTAL	
RETIREMENT TOTAL	

LINE 510 - SERVICE QUALITY STANDARDS AND CONSUMER PROTECTION RULES COMPLIANCE

West Plains Telecommunications, Inc. complies with applicable service quality standards and consumer protection rules for its voice and broadband services.

Service quality standards for voice service are established by the state commission. The Company consistently meets or exceeds those standards and provides reports to the state commission, in accordance with the state commission's rules.

The Company complies with any and all consumer protection obligations under state law.

The Company also complies with the following consumer best practices: (1) the Company discloses its rates and terms of service to customers; (2) the Company provides specific disclosures in its advertising; (3) the Company separately identifies carrier charges from taxes on its billing statements; (4) the Company provides ready access to customer service; (5) the Company promptly responds to consumer inquiries and complaints received from government agencies; and (6) the Company abides by policies for protection of consumer privacy.

Finally, the Company has a policy and established operating procedures that comply with the FCC's Customer Proprietary Network Information (CPNI) rules (47 C.F.R. §§64.2001-64.2011). Certification of the Company's compliance with CPNI rules and a description of the Company's operating procedures that ensure compliance are filed annually with the FCC.

ATTACHMENT B

LINE 610 - ABILITY TO FUNCTION IN EMERGENCY SITUATIONS

West Plains Telecommunications, Inc. is able to function in emergency situations for both voice and broadband service. The Company has a reasonable amount of back-up power to ensure functionality without an external power source. Standby power generators are supplied at the central office, remote switch sites, and repeater sites to ensure functionality without an external power source until power is restored. The network is capable of managing traffic spikes resulting from emergency situations.

The Company is able to reroute traffic around damaged facilities. Although the Company's ability to reroute traffic around damaged facilities is not absolute and may be limited in certain circumstances, there is a restoration plan in place for expeditious recovery of service, including splicing of damaged facilities when warranted.

LINE 1010 – VOICE SERVICES RATE COMPARABILITY

The Wireline Competition Bureau's most recent reasonable comparability benchmark for voice services is \$46.96, which includes the federal subscriber line charge ("SLC").¹

In the exchanges served by West Plains Telecommunications, Inc. ("the Company"), the highest single-line residential local rate, including any mandatory extended area service charge, is \$13.42. When the federal SLC (\$6.50) and the state universal service fee (\$.50) are included, the rate becomes \$20.42. Therefore, the Company's pricing of fixed voice services is less than the reasonable comparability benchmark of \$46.96.

¹ *Wireline Competition Bureau Announces Results of Urban Rate Survey for Voice Services; Seeks Comment on Petition for Extension of Time to Comply With New Rate Floor*, WC Docket No. 10-90, DA 14-384 (rel. Mar. 20, 2014), p. 2.

LINE 1210 – TERMS & CONDITIONS OF VOICE TELEPHONY LIFELINE PLANS

West Plains Telecommunications, Inc. (the Company) offers Lifeline subscribers federal and state Lifeline discounts to a stand-alone residential local exchange access line rate as specified below and a Subscriber Line Charge of \$6.50. The local exchange access line rate includes an unlimited amount of local calling minutes within the local calling scope of each exchange and Tone Dialing Service. Additional charges for toll calls associated with the stand-alone residential access line are billed at the rates of the long distance carrier chosen by the subscriber. There are no additional voice telephony plans offered although a Lifeline customer may subscribe to other services such as custom calling features at the standard rates offered to all customers. Attached are pages from the Company's Local Exchange Tariff describing Lifeline terms and conditions. The Company's website provides residential customers an information page that lists Lifeline discounts and rates located at: <http://www.fivearea.com/LIFELINE%20SERVICE%20PROGRAM.pdf>.

Residential Monthly Local Exchange Access Line Rates: ⁽¹⁾

Exchange Name	R-1 Rate	Res. EAS Charge.	Res. ELCS Charge
Earth	\$ 9.31	\$1.21	\$3.50
Muleshoe	\$12.21	\$1.21	\$ -
Olton	\$ 9.31	\$1.21	\$3.25
Springlake	\$ 9.31	\$1.21	\$3.50
Sudan	\$ 9.92	\$ -	\$3.50

- ⁽¹⁾ The above residential local exchange access line rates do not include mandatory taxes fees and surcharges, including, but not limited to Texas Universal Service Fund charges, 9-1-1 fees and municipal franchise fees.

LOCAL EXCHANGE SERVICE

II. APPLICATION OF RATES (Continued)

C. Lifeline Program

The Lifeline Program is a retail local service offering designed to make telephone service available at reduced rates to qualifying low-income customers.

1. General

- a. A qualifying low-income customer subscribing to the Lifeline Program shall receive federal and state reductions to their monthly tariffed residential local exchange access line rate.
- b. Nothing in this section shall prohibit a customer who is otherwise eligible for the Lifeline Program from obtaining and using telecommunications equipment and services designed to aid such customer in utilizing qualifying telecommunications services.
- c. Lifeline Program reductions do not apply to surcharges, taxes, long distance service, 976 and other information related telecommunications services and optional services such as custom calling features. Customers may obtain these services, where available, at their discretion.
- d. The Lifeline Program rate reductions do not apply to service connection charges.

D
|
D

LOCAL EXCHANGE SERVICE

II. APPLICATION OF RATES (Continued)

C. Lifeline Program (Continued)

1. General (Continued)

- e. The Company may not disconnect the service of a Lifeline Program customer for non-payment of toll charges. However, the Company reserves the right to implement toll blocking, at no charge, if the customer incurs a significant balance of unpaid toll bills. The Company will inform the customer, by direct mail, of this change to their service due to the customer's non-payment of toll charges. Upon the customer's payment of all outstanding toll charges, the Company shall remove mandatory toll blocking at no charge. T
- f. Upon subscribing to the Lifeline Program, a customer will be offered a subscription, at no charge, to toll blocking service (in exchanges where technically available) which denies the customer access to the long distance telecommunications network; however, the customer is under no obligation to accept the subscription to toll blocking. T
- g. The Lifeline Program rate reductions will not be available on a retroactive basis unless approved by the Public Utility Commission of Texas or the Low-Income Discount Administrator (LIDA). T

2. Designated Lifeline Program Services

The Company shall offer voice telephony services that provide the following functionalities as designated Lifeline Program services: T

- a. Voice grade access to the public switched network or its functional equivalent
- b. Minutes of use for local service provided at no additional charge to the customer
- c. Access to emergency services
- d. Toll blocking service T

LOCAL EXCHANGE SERVICE

II. APPLICATION OF RATES (Continued)

C. Lifeline Program (Continued)

3. Eligibility Requirement

a. Qualifying Low-income (Eligible) Customer Criteria

An eligible customer shall be defined as an individual whose annual household income is at or below 150% of the federal poverty guidelines or in whose household resides a person who receives or has a child who receives benefits from at least one of the following programs:

- | | | |
|-------|---|---|
| i. | Medicaid | |
| ii. | Food Stamps (Supplemental Nutrition Assistance Program) | T |
| iii. | Supplemental Security Income (SSI) | |
| iv. | Federal Public Housing Assistance (FPHA) | |
| v. | Low-Income Heat and Energy Assistance Program (LIHEAP) | |
| vi. | Health benefits coverage under the state Children's Health Insurance Program (CHIP) | |
| vii. | National School Lunch Program's Free Lunch Program | N |
| viii. | Temporary Assistance for Needy Families | N |

The Lifeline Program rate reductions will be provided to each eligible customer. The Low-Income Discount Administrator (LIDA) will provide a list of eligible customers to the Company each month.

b. Obligations of the Customer

- i. Customers whose annual household income is at or below 150% of the federal poverty guidelines or who participate in FPHA or LIHEAP programs may self-enroll for Lifeline Program benefits by completing an application form and returning it to LIDA. LIDA will send a blank application upon customer request. LIDA can be reached at 1-866-4LITEUP. Current customers receiving benefits under Medicaid, Food Stamps, SSI or CHIP will be subject to the Lifeline Program automatic enrollment procedures as provided by the LIDA unless they provide a written request to the LIDA to be excluded from the Lifeline Program.
- ii. A customer who is eligible for the Lifeline Program but does not have telephone service at the time the LIDA provides its eligibility list to the company, shall be responsible for initiating a request for the Lifeline Program from the Company.

LOCAL EXCHANGE SERVICE

II. APPLICATION OF RATES (Continued)

C. Lifeline Program (Continued)

3. Eligibility Requirement (Continued)

c. Obligations of the Company

- i. LIDA will provide a list of eligible customers to the Company on a monthly basis. Upon receipt of the list, the Company shall begin reduced billing for those customers within 30 days.

T

d. Discontinuance of Service

- i. Discontinuance of Lifeline Discounts for customers automatically enrolled: The eligibility period for automatically enrolled customers is the length of their enrollment in Texas Health and Human Services Commission (THHSC) benefits plus a period of 60 days for renewal. Automatically enrolled customers will have an opportunity to renew their THHSC benefits or self-enrollment with LIDA upon the expiration of their automatic enrollment.
- ii. Discontinuance of Lifeline Discounts for customers who have self-enrolled: Individuals not receiving benefits through THHSC programs, but who have met Lifeline income qualifications, are eligible to receive the Lifeline Discount for seven months, which includes a period of 60 days during which the customer may renew their eligibility with LIDA for an additional seven months.

4. Deposits and Credit Requirements

- a. The Company shall be prohibited from charging a service deposit in order to initiate the Lifeline Program if the eligible customer voluntarily elects to receive toll blocking.
- b. The Company may charge a service deposit if the eligible customer denies subscription to toll blocking upon subscribing to the Lifeline Program.
- c. In instances where the Company may require a service deposit, the same credit verification procedures and deposit regulations used for all applicants who apply for service with the Company are also applicable to eligible customers for the Lifeline Program.

PUBLIC UTILITY COMMISSION OF TEXAS
APPROVED

By: Sandy Vandevender
Title: Executive Vice President and General Manager

NOV - 2 '07 DOCKET 34815

CONTROL # _____

LOCAL EXCHANGE SERVICE

II. APPLICATION OF RATES (Continued)

C. Lifeline Program (Continued)

5. Service Connection Charges

- a. Service connection charges do not apply to eligible customers with existing, qualifying service converting to the Lifeline Program.
- b. Service connection charges do apply when:
 - i. Existing eligible customers request additional non-qualifying services at the time Lifeline Program reduced billing is initiated.
 - ii. New customers (those without existing local exchange access service) eligible for the Lifeline Program establish qualifying service.
 - iii. Customers make subsequent moves or changes after initial connection to the Lifeline Program.

6. Lifeline Program Rate Reduction

a. Implementation

The Company shall provide reduced billing to all Lifeline Program eligible customers within its service area in accordance with the Commission's Substantive Rules.

In instances where the customer inquires about participation in the Lifeline Program, the Company shall provide contact information for LIDA.

D
—
D

LOCAL EXCHANGE SERVICE

II. APPLICATION OF RATES (Continued)

C. Lifeline Program (Continued)

6. Lifeline Program Rate Reduction (Continued)

b. Amounts

The Company shall apply Lifeline Program rate reductions, per eligible customer, as described below.

Monthly
Rate Reduction

- a. Federal Reduction applied to Federal
Subscriber Line Charge and
Residential Local Exchange Access
Line Charge

47.C.F.R
Section 54.403

- b. Maximum State Reduction to Residential
Local Exchange Access Line Rate

\$3.50

D
D
T
T

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

Board of Directors
West Plains Telecommunications, Inc.
Muleshoe, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of West Plains Telecommunications, Inc. (the Company), which comprise the balance sheets as of December 31, 2013 and 2012, and the related statements of income, changes in stockholder's equity and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

-2-

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2013 and 2012, and the results of their operations and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters**Accompanying Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedules of other telecommunications plant, accumulated provision for depreciation and RUS mortgage notes, for the year ended December 31, 2013, are shown on pages 15 through 17. The accompanying information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The accompanying information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2014 on our consideration of the Company's internal control over financial planning and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control over financial reporting and compliance.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

April 2, 2014

-3-

WEST PLAINS TELECOMMUNICATIONS, INC.

Exhibit A

**BALANCE SHEET
DECEMBER 31, 2013 AND 2012**

ASSETS

	December 31,	
	2013	2012
CURRENT ASSETS		
Cash and Working Funds		
Temporary Cash Investments		
Telecommunications Accounts Receivable (Less Provision for Uncollectibles of \$3,299 in 2013 and \$3,269 in 2012)		
Other Accounts Receivable (Less Provision for Uncollectibles of \$2,000 in 2013 and \$2,000 in 2012)		
Accounts Receivable - Related Parties		
Materials		
Prepayments		
Net Current Deferred Income Taxes		
OTHER NONCURRENT ASSETS		
Investments in Associated Organizations		
Noncurrent Cash Investments		
PLANT, PROPERTY AND EQUIPMENT		
In Service		
Plant Under Construction		
Less: Accumulated Provision for Depreciation and Amortization		
TOTAL ASSETS		
LIABILITIES AND STOCKHOLDER'S EQUITY		
CURRENT LIABILITIES		
Current Maturities of Long-Term Debt		
Accounts Payable		
Accounts Payable - Related Parties		
Advance Billing and Payments		
Customer Deposits		
Accrued Taxes		
Other Current and Accrued Liabilities		
LONG-TERM DEBT		
RUS Mortgage Notes - Less Current Maturities		
OTHER NONCURRENT LIABILITIES AND DEFERRED CREDITS		
Net Noncurrent Deferred Income Taxes		
Deferred Credits		
STOCKHOLDER'S EQUITY		
Common Stock (No par value; 100,000 authorized; 1,000 shares issued and outstanding)		
Paid in Capital		
Retained Earnings		
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY		

See accompanying notes to the financial statements.

-4-

WEST PLAINS TELECOMMUNICATIONS, INC.

Exhibit B

STATEMENT OF INCOME
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	December 31,	
	2013	2012
OPERATING REVENUES		
Local Network Services		
Intrastate Network Access Services		
Interstate Network Access Services		
Federal and State Universal Service Fund Support		
Long Distance Network Services		
Carrier Billing and Collection Services		
Miscellaneous		
Uncollectible Revenue		
OPERATING EXPENSES		
Plant Specific Operations		
Plant Nonspecific Operations		
Depreciation Expense		
Customer Operations		
Corporate Operations		
Operating Taxes		
NET OPERATING INCOME BEFORE FIXED CHARGES		
FIXED CHARGES		
Interest on Long-Term Debt		
Allowance for Funds Used During Construction		
NET OPERATING INCOME		
NON-OPERATING INCOME (LOSS)		
Interest and Dividends		
Other Expenses		
NET INCOME BEFORE TAXES		
INCOME TAX EXPENSE		
NET INCOME		

See accompanying notes to the financial statements.

-5-

WEST PLAINS TELECOMMUNICATIONS, INC.

Exhibit C

**STATEMENT OF CHANGES IN STOCKHOLDER'S EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<u>Common Stock</u>	<u>Paid in Capital</u>	<u>Retained Earnings (Deficit)</u>	<u>Total</u>
Balance - December 31, 2011				
Net Income				
Balance - December 31, 2012				
Net Income				
Balance - December 31, 2013				

See accompanying notes to the financial statements.

-6-

WEST PLAINS TELECOMMUNICATIONS, INC.

Exhibit D

**STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	December 31,	
	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income - (Exhibit B)		
Adjustments to Reconcile Net Income to Net Cash from Operating Activities:		
Depreciation and Amortization		
Capital Credits - Noncash		
Accounts Receivable		
Deferred Income Taxes		
Other Noncurrent Liabilities		
Materials and Other Current Assets		
Accounts Payable - Related Party		
Payables and Accrued Expenses		
Net Cash from Operating Activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to Telecommunications Plant		
Plant Removal Costs		
Salvage Value of Retirements and Other Credits		
Net Change in Noncurrent Cash Investments		
Net Cash from Investing Activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Long-Term Debt to RUS		
Net Change in RUS Cushion of Credit		
Net Cash from Financing Activities		
NET CHANGE IN CASH AND CASH EQUIVALENTS		
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR		
CASH AND CASH EQUIVALENTS - END OF YEAR		
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid During the Year for:		
Interest on Long-Term Debt		
Income Taxes		

See accompanying notes to the financial statements.